

B4 (Official Form 4) (12/07)

United States Bankruptcy Court
Eastern District of Pennsylvania

In re **Gelt Financial Corporation**

Debtor(s)

Case No. **11-15827**

Chapter **11**

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

Following is the list of the debtor's creditors holding the 20 largest unsecured claims. The list is prepared in accordance with Fed. R. Bankr. P. 1007(d) for filing in this chapter 11 [or chapter 9] case. The list does not include (1) persons who come within the definition of "insider" set forth in 11 U.S.C. § 101, or (2) secured creditors unless the value of the collateral is such that the unsecured deficiency places the creditor among the holders of the 20 largest unsecured claims. If a minor child is one of the creditors holding the 20 largest unsecured claims, state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See 11 U.S.C. § 112; Fed. R. Bankr. P. 1007(m).

(1) <i>Name of creditor and complete mailing address including zip code</i>	(2) <i>Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted</i>	(3) <i>Nature of claim (trade debt, bank loan, government contract, etc.)</i>	(4) <i>Indicate if claim is contingent, unliquidated, disputed, or subject to setoff</i>	(5) <i>Amount of claim [if secured, also state value of security]</i>
Chabad of Tyson Corners 2107 Chain Bridge Road Vienna, VA 22182	Chabad of Tyson Corners 2107 Chain Bridge Road Vienna, VA 22182			331,873.00
Deeb Petrakis Blum & Murphy PC 1601 Market St., Ste. 2600 Philadelphia, PA 19103	Deeb Petrakis Blum & Murphy PC 1601 Market St., Ste. 2600 Philadelphia, PA 19103			21,766.55
Dorit Yates 3486 Millikin Ave San Diego, CA 92122	Dorit Yates 3486 Millikin Ave San Diego, CA 92122			100,646.00
Eisenberg Gold & Cettel 1040 North King Highway Suite 200 Cherry Hill, NJ 08034	Eisenberg Gold & Cettel 1040 North King Highway Suite 200 Cherry Hill, NJ 08034			1,868.76
Emphasys Software c/o Servicer 3D 13475 Danielson Street Room 220 Poway, CA 92064-8858	Emphasys Software c/o Servicer 3D 13475 Danielson Street Poway, CA 92064-8858			4,053.00
James Russell 442 Primrose Dr. Upper Gwynedd, PA 19446	James Russell 442 Primrose Dr. Upper Gwynedd, PA 19446			15,574.00
Jon Peter Paoletti 108 Pocono Blvd Mount Pocono, PA 18344	Jon Peter Paoletti 108 Pocono Blvd Mount Pocono, PA 18344			1,562.82
Joseph Morgan 20 Highview Lane Morrisville, PA 19067	Joseph Morgan 20 Highview Lane Morrisville, PA 19067			462,069.00
Nosson Deitsch 426 Pennsylvania Ave Suite 120 Fort Washington, PA 19034	Nosson Deitsch 426 Pennsylvania Ave Suite 120 Fort Washington, PA 19034			10,858.00
ParentBeard LLC 2609 Keiser Blvd. Reading, PA 19610	ParentBeard LLC 2609 Keiser Blvd. Reading, PA 19610			25,639.00

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(Continuation Sheet)

(1) <i>Name of creditor and complete mailing address including zip code</i>	(2) <i>Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted</i>	(3) <i>Nature of claim (trade debt, bank loan, government contract, etc.)</i>	(4) <i>Indicate if claim is contingent, unliquidated, disputed, or subject to setoff</i>	(5) <i>Amount of claim [if secured, also state value of security]</i>
Peretore & Peretore 191 Woodport Road Sparta, NJ 07871	Peretore & Peretore 191 Woodport Road Sparta, NJ 07871			5,626.39
PPL Electric Utilities 827 Hausman Road Allentown, PA 18104-9392	PPL Electric Utilities 827 Hausman Road Allentown, PA 18104-9392			5,005.22
PSE&G Co. PO Box 14105 New Brunswick, NJ 08906	PSE&G Co. PO Box 14105 New Brunswick, NJ 08906			1,813.25
Rondout Valley CSD Dept 117045 PO Box 5212 Binghamton, NY 13902	Rondout Valley CSD Dept 117045 PO Box 5212 Binghamton, NY 13902			2,036.76
Security Search & Abstract Company, Inc. 111 Presidential Blvd. Suite 159 Bala Cynwyd, PA 19004	Security Search & Abstract Company, Inc. 111 Presidential Blvd. Suite 159 Bala Cynwyd, PA 19004			3,477.00
Seitz Van Ogtrop & Green PA 222 Delaware Avenue, Ste 1500 PO Box 68 Wilmington, DE 19899	Seitz Van Ogtrop & Green PA 222 Delaware Avenue, Ste 1500 PO Box 68 Wilmington, DE 19899			3,965.66
Shalom Deitsch 426 Pennsylvania Ave Suite 120 Fort Washington, PA 19034	Shalom Deitsch 426 Pennsylvania Ave Suite 120 Fort Washington, PA 19034			155,966.00
Stradley Ronon Stevens & Young 2600 One Commerce Square Philadelphia, PA 19103	Stradley Ronon Stevens & Young 2600 One Commerce Square Philadelphia, PA 19103			5,408.88
Vincent Fontg & Hansen LLC 330 W. 47th Street, Ste. 250 Kansas City, MO 64112	Vincent Fontg & Hansen LLC 330 W. 47th Street, Ste. 250 Kansas City, MO 64112			11,765.57
Yackov Deitsch 426 Pennsylvania Ave Suite 120 Fort Washington, PA 19034	Yackov Deitsch 426 Pennsylvania Ave Suite 120 Fort Washington, PA 19034			17,228.00

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(Continuation Sheet)

**DECLARATION UNDER PENALTY OF PERJURY
ON BEHALF OF A CORPORATION OR PARTNERSHIP**

I, the Chief Financial Officer of the corporation named as the debtor in this case, declare under penalty of perjury that I have read the foregoing list and that it is true and correct to the best of my information and belief.

Date **July 27, 2011**

Signature **/s/ Uri Shoham**

Uri Shoham

Chief Financial Officer

Penalty for making a false statement or concealing property: Fine of up to \$500,000 or imprisonment for up to 5 years or both.
18 U.S.C. §§ 152 and 3571.